

1982 WL 189387 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 30, 1982

***1 SUBJECT: Public Funds—Custody of School Funds**

Act R.519 of 1982 confers authority to the county treasurer to disburse taxes collected for bond indebtedness to the school districts when the conditions of the section are satisfied. The funds so disbursed must be held by the districts for the purpose for which the same were collected.

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QUESTION:

Does an Act of the 1982 General Assembly bearing ratification number R.519 authorize the county treasurers under the conditions stated to pay over to the school districts taxes collected for payment of bonds?

APPLICABLE LAW: Act R.519 of 1982

DISCUSSION: The Act provides in part that:

'Notwithstanding the provisions of this article, the treasurer of any county shall disburse to any school district within his county any funds which he may have on hand available for use in the operation of the school district.' (Emphasis added)

The word 'notwithstanding' means to the exclusion or in spite of other statutory provisions.

'The word 'notwithstanding' is one in opposition to and not one in compatibility with another statute and actually means in spite of.' [Theodore Roosevelt Agency, Inc. v. General Motors Acceptance Corp., 156 Colo. 237, 398 P.2d 965.](#) (For other cases, see 28A Words and Phrases)

The question is thus whether taxes collected for repayment of issued bonds are funds available for use in the operation of the school district. In this connection it is necessary to note that the full faith and credit of the school district are pledged for repayment of the bonds by § 59-71-150.

Under statute law, prior to the Act here considered, the treasurer could not disburse the taxes except by order of the board of trustees of the school district (§ 59-69-230). The bond debt is thus the obligation of the school district and must be timely paid in order for the district to properly function and operate. Operation is defined in [Webster's New Collegiate Dictionary](#) to mean: 'The act, process or effect of operating * * *.'

CONCLUSION:

The Act therefore confers authority to the county treasurer to disburse taxes collected for bond indebtedness to the school districts when the conditions of the section are satisfied. The funds so disbursed must, however, be held by the districts for the purpose for which the same were collected.

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